



Material Handling Company

Michael J. Grossman
Executive Vice President & General Counsel

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RECEIVED JAN 23 2012 *fd*

January 11, 2012

(via Certified Mail, Return Receipt
and First-Class Mail Service)



Deena Sheppard, Enforcement Specialist
U.S. ENVIRONMENTAL PROTECTION
AGENCY – REGION 5
Superfund Division SE-5J
77 West Jackson Blvd.
Chicago, IL 60604-3590

RE: Request for Information Pursuant to Section 104(e) of CERCLA
regarding the Gary Development Landfill Site located at
479 Cline Avenue, in the City of Gary, Lake County, Indiana
CERCLIS I.D. No. IND077005916

Dear Ms. Sheppard:

On December 27, 2011, I received a copy of your letter with a date stamp of "Dec. 06, 2011" in connection with the above-referenced. Please note that on page 3 of your letter, you state that if we have questions about this information request, we should contact Nicole Wood-Chi, Associate Regional Counsel, at 312-886-0664. On January 3, 2012 I called Ms. Wood-Chi at this telephone number and left her a detailed voicemail message, including a request that she return my call. As of the date of this letter, Ms. Wood-Chi has not called or otherwise contacted me.

I have reviewed your letter as well as the documents that you enclosed with your letter. Based on my review, I do not believe that my company, CLARK Material Handling Company, formerly known as DABO Acquisition Corp., "transported, disposed or arranged for the disposal of hazardous material at the Gary Development Landfill" or that we have "information relevant to this investigation." My company came into existence on or about January 15, 2003, and is not now nor was it at any time in the past affiliated with or a successor to "Clark Material Handling, Inc." To the best of my knowledge, neither my company, CLARK Material Handling Company, formerly known as DABO Acquisition Corp., nor any predecessor or affiliate company have at any time generated, arranged for disposal and/or treatment, or transported hazardous substances that were disposed of at the Gary Development Landfill.



700 Enterprise Drive, Lexington, KY 40510, Telephone 859-422-6400
Toll Free (866) 252-5275 --

1 BEST VALUE by Modern Material Handling Readers

Deena Sheppard, Enforcement Specialist
U.S. ENVIRONMENTAL PROTECTION
AGENCY – REGION 5
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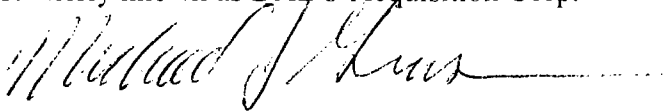
You may wish to consider contacting the following company, which is wholly unrelated to my company, but has a similar name and appears to be engaged in “environmental engineering services” in the Gary, Indiana area:

Clark Material Handling, Inc.
524 W. Chicago Ave.
East Chicago, IN 46312-3207

Should you wish to discuss this matter further, or if you have additional information that you would like me to review, please do not hesitate to call me at 859-422-6503.

Very truly yours,

CLARK Material Handling Company,
formerly known as DABO Acquisition Corp.



Michael J. Grossman
Executive Vice President and General Counsel

MJG:ksj

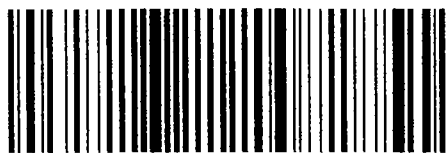


700 Enterprise Drive, Lexington, KY 40510, Telephone 859-422-6400
Toll Free (866) 252-5275 -- www.mhtrucks.com

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Material Handling Company
700 Enterprise Drive
Lexington, KY 40510

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**CERTIFIED MAIL,
RETURN RECEIPT REQUESTED**

**Deena Sheppard, Enforcement Specialist
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